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December 13, 2002

Mary L. Cottrell, Secretary
Massachusetts Department of Telecommunications and Energy
One South Station, 2nd Floor
Boston, MA 02110

Re: Petition of Bay State Gas Company, pursuant to G.L. c. 164, §§ 76, 76A,
and 94, to use a new internal financing vehicle and to continue collecting
financing charges associated with its gas inventory through the Cost of
Gas Adjustment Clause, D.T.E. 02-72

Dear Secretary Cottrell:

Enclosed for filing please find an original and one copy of the Attorney General's Exhibit
List together with a Certificate of Service.

Very truly yours,

Wilner Borgella, Jr.
Assistant Attorney General
Utilities Division
Office of the Attorney General
200 Portland Street, 4th Floor
Boston, MA 02114
(617) 727-2200 ext. 3449

WB/wb

Enc.

cc: Caroline O'Brien, Hearing Officer (w/enc.)
Service List (w/enc.)